

Special Fuels Tax Report

Tax Type 62
Form J01

62



Report for Month _____, 20____

Check if Amended Report ☐

Business Name (as it appears on your license)	FEIN	Suffix
Address	License #	
City, Town or Post Office, State, and Zip Code	Telephone #	

This report is due on or before the 25th of the month
Mail to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck ND 58505-0599

Check box to cancel license ☐

Attach license. Cancellation date _____

Column A	Column B	Column C	Column D	Column E	Column F	Column G
CNG	Undyed	Dyed	Other Htg.	Unblended	Other	
Compressed Natural Gas	Diesel Fuel & Biodiesel/Soy Blended with Diesel Fuel	Diesel Fuel & Biodiesel/Soy Blended with Diesel Fuel	Kerosene Waste Oil	Dyed & Undyed B100 & Soy Oil	Blending Components	Column Totals
Pro. 224	Pro. 160	Pro. 228	Pro. 072, 142, 091	Pro. 284, 285, 290	Pro. 122	

~~Do not make an entry in a shaded area~~

1. Inventory forward = last month's line 11 entries								1.	A
2. Gal. mfg., purchased, imported = Schs. 1+2+3								2.	B
3. Product transfers (+ or -) within tax type 62								3.	
4. Gal. taxable at \$.23 per gal. = Schs. 5+5Q								4.	
5. Gal. from \$.23 per gal. tax-pd. inven. = Sch. 10G								5.	E
6. Net gal. taxable at \$.23 per gal. = lines 4-5								6.	T
7. Gal. taxable at 2% excise = Schs. 5X+5Y								7.	D
8. Gal. ND non-taxable = Schs. 6+7								8.	H
9. Gal. ND tax-exempt = Schs. 8+10								9.	G
10. Book inventory = lines 1+2+3-4-7-8-9								10.	
11. Ending physical inventory								11.	I
12. Gains: IF line 10 is less than line 11, enter dif.								12.	5
13. Losses: IF line 10 is greater than line 11, enter dif.								13.	L
14. Tax due at \$.23 per gal. = \$.23 x line 6								14.	2
15. Sales price for line 7 gal.								15.	J
16. Tax due at 2% excise = .02 x line 15								16.	3
17. Tax subject to allowance = lines 14+16								17.	
18. Collection allowance = .01 x line 17 (max. \$300.00)								18.	4
19. Taxable losses \$.23 per gal. = p. 2, Col. G, line 41								19.	Q
20. Taxable losses 2% excise = p. 2, Col. G, line 43								20.	W
21. Total tax due = lines 17-18+19+20	For lines 1 through 16, enter the total of Columns A through F in Column G							21.	
22. Penalty = .05 x line 21 (min. \$5.00)	For lines 17 through 26, use Column G only							22.	U
23. Interest = .01 per month x line 21								23.	V
24. Insp. Fees = total of Col. G (lines 6+7+ 9) x .00025								24.	Y
25. Tax credits available from prior months or audit								25.	K
26. Total Due = lines 21+22+23+24-25								26.	

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

62

Signature of Taxpayer

Title

Date

Signature of Preparer Other Than Taxpayer

Date

Special Fuels Reconciliation of Gains & Losses



(Complete only when reconciling to determine tax due on losses)

Business Name (as it appears on your license)		FEIN		Suffix	Report Period			
If reconciliation covers more than a one-month period: Complete lines 27 through 43								
If reconciliation covers current report month only: Complete lines 36 through 43 For line 36, transfer entries from p. 1, line 12 For line 37, transfer entries from p. 1, line 13 For line 38, loss allowance computation = .005 x p. 1, line 2								
Covers Period From _____ Month, Year		Column A	Column B	Column C	Column D	Column E	Column F	Column G
through _____ Month, Year		CNG	Undyed	Dyed	Other Htg.	Unblended	Other	Column Totals
		Compressed Natural Gas	Diesel Fuel & Biodiesel/Soy Blended with Diesel Fuel	Diesel Fuel & Biodiesel/Soy Blended with Diesel Fuel	Kerosene Waste Oil	Dyed & Undyed B100 & Soy Oil	Blending Components	
		Pro. 224	Pro. 160	Pro. 228	Pro. 072, 142, 091	Pro. 284, 285, 290	Pro. 122	
~~Do not make an entry in a shaded area~~								
27. Physical inven. = transfer entries from p. 1, line 1 (from report for first month in reconciliation period)								27.
28. Gal. mfg., purchased, imported = sum. of p. 1, line 2								28.
29. Product transfers = sum. of p. 1, line 3								29.
30. Gal. of \$.23 taxable fuel = sum. of p. 1, line 4								30.
31. Gal. of 2% taxable fuel = sum. of p. 1, line 7								31.
32. Gal. ND non-taxable = sum. of p. 1, line 8								32.
33. Gal. ND tax-exempt = sum. of p. 1, line 9								33.
34. Book inven. = line 27+28+29 -30-31-32-33								34.
35. Physical inven. = transfer entries from p. 1, line 11								35.
36. Gains: IF line 34 is less than line 35, enter dif.								36.
37. Losses: IF line 34 is greater than line 35, enter dif.								37.
38. Loss allowance = .005 x the total of lines 28+29								38.
39. Documented casualty losses.								39.
40. Taxable excess losses = line 37-38-39								40.
41. Tax at \$.23 per gal. = \$.23 x line 40 (enter here and on p. 1, line 19)								41.
42. Value of 2% fuel = avg. price per gal. x line 40								42.
43. Tax at 2% excise = .02 x line 42 (enter here and on p. 1, line 20)								43.